



DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
550 Main Street, Suite 8002
Cincinnati, Ohio 45202

5020220

DISTILLED SPIRITS PLANT – BEVERAGE/INDUSTRIAL INFORMATION

As requested, we are enclosing the necessary forms in applying for a permit to produce beverage alcohol and a permit to produce industrial alcohol. Submit the following forms to this office:

1. TTB F 5110.41, Registration of Distilled Spirits Plant
2. TTB F 5100.24, Application for Basic Permit
3. TTB F 5110.25, Application for Operating Permit
4. TTB F 5110.56, Distilled Spirits Bond (**TWO ORIGINALS, NO PHOTOCOPIES**)
5. TTB F 5000.9, Personnel Questionnaire, (**SINGLE COPY**) for each
 - Corporate stockholder of 10 percent or more, officer, and director,
 - Limited Liability Company (LLC) member,
 - Partner in a partnership, or
 - Individual owner
6. TTB F 5000.29, Environmental Information
7. TTB F 5000.30, Supplemental Information on Water Quality Considerations
8. Diagram of the premises
9. Signing authority. If someone will be signing the application and/or supporting documents or act on your behalf, you must submit one of the following with your application if applicable you must file:
 - TTB F 5000.8, Power of Attorney
 - TTB F 5100.1, Signing Authority for Corporate Officials, or
 - Corporate resolution or specific notification in organizational documents granting this authority

| If you are: | You must also file: |
|---|--|
| a sole owner and someone will sign documents on your behalf | <ul style="list-style-type: none">• TTB Form 5000.8, Power of Attorney |
| a partnership | <ul style="list-style-type: none">• Copy of Partnership Agreement;• List of the partners, including addresses, and their percentage of ownership;• Copy of certificate of partnership where required to be filed |

| If you are: | You must also file: |
|-----------------------------|--|
| | by any State, county or municipality; <ul style="list-style-type: none"> • If there is a verbal agreement rather than written partnership agreement, please provide a written statement to that effect signed by all partners. If no single partner has signing authority on behalf of the partnership, all partners must sign each form sent to this office. |
| a corporation | <ul style="list-style-type: none"> • Copy of Articles of Incorporation • Copy of Bylaws • List of officers, directors, and anyone holding 10% or more of stock, including addresses, and showing the number of shares held; and • Copy of certificate of incorporation executed by an officer of the state in which incorporated |
| a limited liability company | <ul style="list-style-type: none"> • Copy of Articles of Organization • Copy of Operating Agreement • Copy of certificate of organization executed by an officer of the state in which organized • List of members/managers, including addresses, and their percentage of interest |

All applicants applying for a permit to produce beverage alcohol and a permit to produce industrial alcohol received by TTB after January 1, 2008, must also submit **source of funds** (see Source of Funds and Lease Agreement document) and a **lease agreement or proof of ownership** (tax bill, title, etc.).

Provide a **legible photocopy of the Driver’s License** or official State ID card of the primary contact person. A TTB representative will interview, by phone, this individual regarding the application.

If the premises to be used for this operation are eligible for the National Register of Historic Places, you should not begin construction or remodeling until you have contacted the State Historic Preservation Officer (see National Historic Preservation Act document).

Please see Industry Circular No. 2004-2, Using Pay.gov To Submit Alcohol and Tobacco Excise Tax Returns, Tax Payments, and Operational Reports. This circular explains how you may file your Federal excise tax returns and monthly reports electronically through pay.gov. Refer to www.ttb.gov, “Publications” “Industry Circulars” for additional information regarding this service.

The alcohol regulations can be found on our website www.ttb.gov. Click on “Code of Federal Regulations” under “Laws & Regulations” in the ‘Information by Topic’ area and select Part 19.

Please provide your e-mail address and a daytime telephone number on the bottom portion of the registration in the event we need to contact you about your application. If you have any questions, please contact this office at 1-877-882-3277 or 513-684-7150.

Additional Information For Beverage DSPs

The following material is intended to highlight regulatory issues applicable to beverage distilled spirits plant proprietors. This information is not a substitute for the laws and regulations that govern distilled spirits plant operations that are available to you at www.ttb.gov. Please take a minute to review the following items before you begin filling out an application. It may become apparent that you are unable to comply with the necessary requirements and save you some time. It's also important to familiarize yourself with the regulatory requirements before you start into business and avoid the risk of being cited for noncompliance after you've commenced operations!

Laws: Internal Revenue Code (IRC)

Title 26, United States Code

Title 27, United States Code, Federal Alcohol Administration Act provisions (FAA Act)

Regulations: Title 27, Code of Federal Regulations (CFR)

Part 1 (FAA Basic Permit Requirements)

Part 5 (Labeling and Formulation Provisions, Standards of Identity)

Part 19 (Distilled Spirits Plant Operations)

Part 30 (Gauging Manual)

Part 16 (Health Warning Statement)

FAA Act Prohibited Trade Practices:

Part 6 (Tied House)

Part 8 (Exclusive Outlet)

Part 10 (Commercial Bribery)

Part 11 (Consignment Sales)

Ask yourself the following questions.

Do I have precision hydrometers and thermometers to gauge and proof my spirits? (See 27 CFR 30.22 for instrument standards and 27 CFR 19.92 for required gauges.)

Have I read the restrictions as to location for my plant under 27 CFR 19.131?

Are my premises adequately constructed and secured to protect the revenue? Do I have the necessary approved locks? (27 CFR 19.281)

Are my tanks accurately calibrated and certified as such? Are they equipped with measuring devices to accurately determine the contents? Do my tanks, scales and pipelines meet the requirements of 27 CFR Part 19, Subpart I?

Do I need a formula on Form 5110.38 for my product? (27 CFR Part 5, Subpart Ca)

Does my product meet the standard of identity for that class and type of spirits? (27 CFR 5.22)

Do I understand the mandatory label information that must appear on my bottled products and the need for Certificates of Label Approval (COLAS) from the Alcohol and Tobacco Tax and Trade Bureau (TTB)? (27 CFR Part 5, Subpart D)

Do I understand that my spirits must be bottled and packed in conformity with the standards of fill outlined in 27 CFR Part 5, Subpart E?

Do I understand that any spirits removed from my bonded premises in cases, packages, or bulk conveyances must be marked in accordance with 27 CFR Part 19, Subpart R.

Have I reviewed the provisions in 27 CFR Part 19 Subpart W with regard to the records I must maintain for my separate production, storage and processing accounts? Is my intended system of recordkeeping reliable and will my records be readily retrievable for examination by TTB investigators and auditors?

Am I prepared to make entries in the daily records on the day on which the operation or transaction takes place and in the detail required for that particular record? (27 CFR 19.731)

Am I prepared to file excise tax returns and monthly reports by their due date and in the manner prescribed by 27 CFR Part 19, Subparts P and W?

Will my business have sufficient cash flow to enable me to timely file returns and pay the excise tax (\$13.50 per proof gallon) on spirits I remove from my bonded premises for sale? Will I be able to maintain the premiums on my distilled spirits bond for as long as my plant operates?

As a plant proprietor I understand that I must take periodic inventories of my spirits (bulk and bottled) and make a record of those inventories. Losses and shortages of spirits must be explained or tax paid.

I understand TTB officers have the right of entry to make examination of the materials, equipment and facilities, and make such gauges and inventories as they deem necessary. (27 CFR 19.81)

As a distilled spirits plant proprietor I must furnish facilities and assistance to TTB officers as required. (27 CFR 19.86)

Have I contacted my State Alcohol Beverage Control Board for their licensing requirements? http://www.ttb.gov/spirits/control_board.shtml If I am in a controlled State, will I be allowed to distribute my product through the State liquor system?

DISTILLED SPIRITS PLANT (BEVERAGE & INDUSTRIAL) APPLICATION CHECKLIST

To be filed with the NRC (Cincinnati, Ohio)

- Registration of Distilled Spirits Plant, Form 5110.41
- Supplemental information required to be attached to Registration
- Distilled Spirits Bond, Form 5110.56
- Surety company representative Power of Attorney
- Personnel Questionnaire, Form 5000.9
- Diagram (plat/plan) of the plant premises
- Legal description of plant premises
- Application for Basic Permit, Form 5100.24
- Application for Operating Permit, Form 5110.25
- Environmental Information, Form 5000.29
- Supplemental Information on Water Quality Considerations, Form 5000.30
- Signing Authority:
 - Power of Attorney, Form 5000.8
 - Signing Authority for Corporate Officials, Form 5100.1
 - Corporate resolution or specific notification in organizational documents
- Organizational Documents:
 - Certificate and Articles of Incorporation (for Corporations)
 - Certificate and Articles of Organization (for LLCs)
 - Partnership Agreement (for Partnerships)
 - By-Laws (for Corporations)
 - Operating Agreement (for LLCs)
 - Trade Name Registration (if required by state or local government)
 - Certificate to Operate in a Foreign State (if organized in a different state)
 - List of Stockholders (of 10% or more of stock), Directors, Officers, members/managers, and partners, including addresses, with titles and amount of shares/interest held
- Statement advising that the premises is covered under the National Historic Preservation Act (if applicable)
- Source of Funds Documentation
- Lease Agreement or proof of ownership (tax bill, title, mortgage, etc)
 - Legible photocopy of the Driver's License or official State ID card of the primary contact person who will be interviewed by phone by TTB regarding the application

To be filed with the IRS

- Application for Employer Identification Number, Form SS-4